



TAXATION

Policy and Practice

Andy Lymer
Lynne Oats

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Land Value Taxation William J. McCluskey,Riël C.D. Franzsen,2017-03-02 This study of the strategic policy and operational characteristics of Land Value Taxation is a unique and original contribution to Elston knowledge McCluskey and Franzsen provide a clear and detailed synthesis of existing Land Value Taxation systems and address the perceived advantages and disadvantages of such systems The implications of this work based on a two tier analysis of selected countries will be critical in terms of informing policy makers when contemplating reviews of existing Land Value Taxation systems or its possible introduction The empirical research underpinning this work has attempted to concisely provide the role of land value systems within the selected case study countries The work has clearly identified a number of challenges being faced by those countries and jurisdictions that currently utilise land value tax systems Given these challenges this book is timely in that it provides detailed expositions of property tax systems that are undergoing significant change and reform

The Politics of Income Taxation Steffen Ganghof,2024-10-31 Marginal income tax rates in advanced industrial countries have fallen dramatically since the mid 1980s but levels and progressivity of income taxation continue to differ strongly across countries This study offers a new perspective on both observations It blends theoretical inquiry with focused

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WHO technical manual on alcohol tax policy and administration World Health Organization,2023-12-05

Taxation Lynne Oats,2012-03-29 Taxation is a subject of enquiry that cuts across a range of disciplines including law economics politics psychology history and accountancy to name a few However research into taxation as a social and institutional phenomenon rather than as abstraction from the real world is largely neglected Taxation A Fieldwork Research Handbook opens up new avenues of enquiry in the research of taxation by offering suggestions on how research might be conducted into actual tax practice rather than abstract models This book Introduces tax as a field of enormous potential for research to all social scientists Explains the methodological issues relating to tax research Provides new opportunities for tax researchers to widen the scope of their enquiries Encourages researchers to think differently about this subject Given the importance of taxation to modern society not only as a revenue raising mechanism but also as a tool of governance used to influence social actors this unique text is a vital read for any social science researcher interested in this subject

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